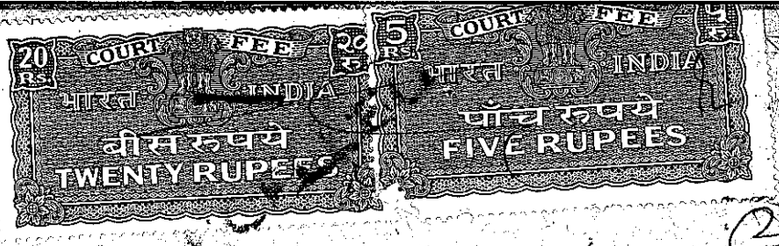
CF0000112810



(2)

IN THE HIGH COURT OF MADHYA PRADESH AT JABALPUR

M. P. No. 1449 of 1991.

PETITIONER : M/s. R. K. Ispat,
Ganjpara,
RAIPUR.

- VERSUS -

RESPONDENTS :

1. State of Madhya Pradesh,
Through the Secretary,
Industries Department,
Vallabh Bhawan,
BHOPAL.

2. State Level Committee,
Through Director of Industries,
Tax Benefit Section,
Panchanan Building,
New Market,
BHOPAL.

3. Commissioner of Sales-tax,
Madhya Pradesh,
INDORE.

4. Divisional Deputy Commissioner of
Sales-tax,
RAIPUR.

5. The Sales-tax Officer,
Raipur Circle II,
RAIPUR.

6864
18.4.91
Rakesh Bhargava
18-4-91

PETITION UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA FOR A WRIT IN THE NATURE OF CERTIORARI, MANDAMUS ETC.

(156)

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

मामला क्रमांक ..... W.P. 1449/91 ..... **सन् 200**

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश

15-9-2005

Mr. Ashish Shrivastava, counsel for the petitioner.

Mr. N.K. Agrawal, Deputy Advocate General for the State/ respondents.

Heard both the counsel.

The petitioner has preferred this writ petition under Articles 226 & 227 of the Constitution of India, questioning the legality, propriety and correctness of order dated 11-2-1991 (Annexure P-11) passed by the State Level Committee, whereby the Committee cancelled the recognition certificate granted to the petitioner on the ground that the process in which the petitioner is engaged does not fall under the category of the definition of 'manufacture' under Section 2 (j) of the M.P.G.S.T. Act, 1958.

Learned counsel for the petitioner submits that the matter is squarely covered by the decision of Supreme Court in the matter of **Ashirwad Ispat Udyog and others Vs. State Level Committee and others** reported in **(1999) 32 VKN 65**, to which learned Deputy Advocate General for the State of Chhattisgarh has no disputed.

In the above cited matter, similar question was considered by the Apex Court and it was held that

> "Purchase of steel scraps and cutting them into strips of various sizes for use by rolling mills and foundries with help of shearing machines and glass cutting – Such process falls within special definition of 'manufacture' – MPGST Act, 1958, Sections 2 (j), 12 Notification No.A-3-11-86(74)/ST-V, dated 16-10-86".

Therefore, in view of the above judgment of the Apex Court, the instant petition deserves to be allowed. Accordingly, the petition is allowed.

SDES/2005 - 20,000

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

(15)

मामला क्रमांक ..... W.P. 1449/91 ..... **सन् 200**

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश -2-	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश
Soma	Order dated 11-2-1991 (Annexure P-11) cancelling the recognition certificate and notice dated 5-2-1991 (Annexure P-12) passed by the Divisional Commissioner, Sales Tax, Raipur are quashed. No order as to costs. Parties are entitled for certified copy of this order. Sd/- L.C.BHADOO Judge	